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COMPILATION OF LAWS

RELATING TO

ACCOUNTS DUE DECEASED OFFICERS
AND ENLISTED MEN OF THE ARMY;
CLAIMS OF CONFEDERATE SOLDIERS
FOR HORSES, SIDE ARMS, AND BAG-
GAGE ALLEGED TO HAVE BEEN TAKEN
FROM THEM BY FEDERAL TROOPS AT
AND AFTER THE SURRENDER AT APPO-
MATTOX, IN VIOLATION OF THE
TERMS OF THE SURRENDER; COTTON
TAX; AND INDIAN DEPREDACTIONS
COMMITTED IN THE STATE OF TEXAS



WASHINGTON

GOVERNMENT PRINTING OFFICE

1909





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CONTENTS.

	Page.
Accounts due deceased officers and enlisted men of the army.....	3
Distribution of amounts due without administration.....	3
Confederate soldiers (laws to provide for the investigation of claims of artillery and cavalry officers and enlisted men of the confederate army for horses, side arms, and baggage alleged to have been taken from them by federal troops at and after the surrender at Appomattox, acting under orders, in violation of the terms of the surrender of the confederate armies).....	3
Cotton tax:	
Laws to provide for the collection of a tax on cotton.....	5
Statement showing the sum of money realized to the Government under the various acts.....	8
Statement showing a list of the States in which taxes on cotton were collected, and the several amounts collected in each.....	8
Texas, depredations committed by Indians, etc.....	9

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ACCOUNTS DUE DECEASED OFFICERS AND ENLISTED MEN OF THE ARMY.

*Amounts due deceased officers and enlisted men, army—
laws to provide for the settlement of.*

[34 Stat. L., p. 750.]

Extract from an act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1907, and for other purposes.

Hereafter, in the settlement of the accounts of deceased officers or enlisted men of the Army, where the amount due the decedent's estate is less than five hundred dollars and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs in the following order of precedence: First, to the widow; second, if decedent left no widow, or the widow be dead at time of settlement, then to the children or their issue, per stirpes; third, if no widow or descendants, then to the father and mother in equal parts, provided the father has not abandoned the support of his family, in which case to the mother alone; fourth, if either the father or mother be dead then to the one surviving; fifth, if there be no widow, child, father, or mother at the date of settlement, then to the brothers and sisters and children of deceased brothers and sisters, per stirpes: *Provided*, That this Act shall not be so construed as to prevent payment from the amount due the decedent's estate of funeral expenses, provided a claim therefor is presented by the person or persons who actually paid the same before settlement by the accounting officers.

Accounts due deceased officers and enlisted men.

Distribution to heirs.

Proviso.

Funeral expenses.

Approved, June 30, 1906.

CONFEDERATE SOLDIERS.

Laws to provide for the investigation of claims of artillery and cavalry officers and enlisted men of the Confederate Army for horses, side arms, and baggage alleged to have been taken from them by Federal troops at and after the surrender at Appomattox, acting under orders, in violation of the terms of surrender of the Confederate armies.

[32 Stat. L., p. 43.]

An Act For the relief of parties for property taken from them by military forces of the United States.

Property of Confederate soldier.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Quartermaster-General is directed, under such rules and regulations as may be approved by the Secretary of War, to investigate, or cause to be investigated, the claims of artillery and cavalry officers and private sol-

Investigation of claims.

Issue and payment of vouchers.

Proviso.
Limit of expenditures.
Proof required.

Payment to heirs.

diers of the Confederate army for horses, side arms, and baggage alleged to have been taken from them by Federal troops, at and after the surrender at Appomattox, acting under orders, in violation of the terms of surrender of the Confederate armies, and he shall, subject to the approval of the Secretary of War, issue his voucher to such persons as shall be shown by such investigation to be entitled thereto, which voucher shall be paid out of any money in the United States Treasury not otherwise appropriated: *Provided*, That the expenditures under this Act shall not exceed fifty thousand dollars.

SEC. 2. That no claimant shall be entitled to or receive any voucher as herein provided unless he shall establish to the satisfaction of the Quartermaster-General that he, or the person through or from whom he asserts said claim, was paroled at the time of said surrender; that he had kept his parole in good faith; that he was the actual owner of the horses, side arms, and baggage for which he claims compensation; that such property was taken from him by troops of the United States acting under orders and in violation of the terms of the surrender under which he was paroled. And if the soldier has died since his parole was received, the sum he may be entitled to shall be paid to his wife; if she be dead, then to his children; if he has no wife or child or children living, then to his parents, or either of them if one of them be dead; and no other shall be entitled to receive the same. If he has minor children, the same may be paid to their guardians.

Approved, February 27, 1902.

[32 Stat. L., p. 1048.]

[Extract from an act making appropriations to supply deficiencies for the year ending June 30, 1903.]

Confederate soldiers' claims.

Final date for filing.

Payment to Confederate soldiers: For payment of claims filed with the Quartermaster-General under act of February twenty-seventh, nineteen hundred and two, for horses, saddles, and bridles taken from confederate soldiers in violation of terms of surrender, fifty thousand dollars; and all claims under said act shall be filed within one year from the first day of March, nineteen hundred and three, or be forever barred.

Approved, March 3, 1903.

[33 Stat. L., p. 401.]

[Extract from an act making appropriations to supply deficiencies for the fiscal year ending June 30, 1904.]

Confederate soldiers' claims.

Time extended.

The sum of one hundred and twenty-five thousand dollars was appropriated to pay claims of confederate soldiers filed with the Quartermaster-General. The time for filing these claims was extended for two years from the date of the passage of this act.

Approved, April 27, 1904.

[33 Stat. L., p. 1225.]

[Extract from an act making appropriations to supply deficiencies for the fiscal year ending June 30, 1905.]

Claims for property taken from confederate officers and soldiers after surrender: For payment of claims filed with the Quartermaster-General under act of February twenty-seventh, nineteen hundred and two, and amendments thereto, for horses, saddles, and bridles taken from confederate soldiers in violation of terms of surrender, one hundred thousand dollars.

Property of confederate soldiers.

Approved, March 3, 1905.

[34 Stat. L., p. 1381.]

[Extract from an act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1907.]

Claims for property taken from confederate officers and soldiers after surrender: For payment of claims filed with the Quartermaster-General under act of February twenty-seventh, nineteen hundred and two, and amendments thereto, for horses, saddles, and bridles taken from confederate soldiers in violation of terms of surrender, forty thousand dollars.

Property of confederate soldiers.

Approved, March 4, 1907.

NOTE.—The total amount appropriated by the various acts of Congress for the payment of claims under the provisions of the act of February 27, 1902, above referred to, is \$365,000. There has been authorized expended from these appropriations for the payment of claims, which have been investigated and approved, the sum of \$319,519.45. There are six claims, which have been approved for payment, now remaining unpaid in whole or in part, amounting to \$619. The reason for nonpayment of these claims is due to inability to locate some of the claimants, and in other cases the claimants have died and no application has been received from their legitimate heirs for the payment due.

The amount actually disbursed, and in process of disbursement for payment of claims recently approved and authorized paid, to date January 4, 1909, is \$318,900.45.

COTTON TAX.

Laws to provide for the collection of a tax on cotton.

[12 Stat. L., p. 465.]

[Extract from an act to provide internal revenue to support the Government and to pay interest on the public debt.]

On and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, a tax of one-half of one cent per pound on all cotton held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons, corporations, or associa-

On and after the 1st day of October, 1862, a tax of one-half of 1 cent per pound shall be levied, collected, and paid on all cotton held or owned by any person, etc.

tion of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: *Provided, however,* That the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: *And provided, further,* That all cotton owned and held by any manufacturer of cotton fabrics on the first day [of] October, eighteen hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed.

Approved, July 1, 1862.

[13 Stat. L., p. 15.]

[Extract from an act to increase the internal revenue, and for other purposes.]

Cotton owned and held by any manufacturer of cotton fabrics, etc., to be exempt from the tax.
Duty on cotton.
Penalty for removing cotton, with intent to evade, etc., duty.
Cotton sold by Government.

SEC. 4. *And be it further enacted,* That from and after the passage of this act, in lieu of the duties provided in the act referred to in the first section of this act, there shall be levied, collected, and paid upon all cotton produced or sold and removed for consumption, and upon which no duty has been levied, paid, or collected, a duty of two cents per pound; and such duty shall be and remain a lien thereon until the said duty shall have been paid, in the possession of any person whomsoever. And further, if any person or persons, corporation or association of persons remove, carry, or transport the same or procure any other party or parties to remove, carry, or transport the same from the place of its production, with the intent to evade the duty thereon, or to defraud the Government, before said duty shall have been paid, such person or persons, corporation, or association of persons shall forfeit and pay to the United States double the amount of said duty, to be recovered in any court of competent jurisdiction: *Provided,* That all cotton sold by or on account of the Government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the same shall be marked free, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same, which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

Proviso.
Cotton sold by the Government to be free and exempt from duty.

Duty to be marked on the bales.
Permit for removal.
Duties of assessors and collectors, etc.

SEC. 5. *And be it further enacted,* That every collector to whom any duty upon cotton shall be paid shall mark the bales, or rather [other] packages, upon which the duty shall have been paid, in such manner as may clearly indicate the payment thereof, and shall give to the owner, or other person having charge of such cotton, a permit for the removal of the same, stating therein the amount and

payment of the duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State in insurrection against the Government, the assessor or assistant assessor, under the act referred to in the first section of this act, shall immediately assess the taxes due thereon, and shall, without delay, return the same to the collector or deputy collector of said district, and the said collector or deputy collector shall demand of the owner or other person having charge of such cotton, the tax imposed by this act, and assessed thereon, unless evidence of previous payment of said tax shall be produced, under such regulations as the Commissioner of Internal Revenue, by the direction of the Secretary of the Treasury, shall from time to time prescribe; and in case the tax so assessed shall not be paid to such collector within thirty days after demand, the collector or deputy collector as aforesaid, shall institute proceedings for the recovery of the tax, which shall be a lien upon said cotton from the time when said assessment shall be made.

SEC. 6. *And be it further enacted*, That, from and after the date on which this act takes effect, in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the three per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof shall be satisfactorily shown to have been previously paid, the amount of said drawback to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Drawback.

Approved, March 7, 1864.

[14 Stat. L., p. 471.]

[Extract from an act to amend existing laws relating to internal revenue, and for other purposes.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all acts in relation to the assessment, return, collection, and payment of the income tax, special tax, and other annual taxes now by law required to be performed in the month of May, shall hereafter be performed on the corresponding days in the month of March in each year; all acts required to be performed in the month of June, in relation to the collection, return, and payment of said taxes, shall hereafter be performed on the corresponding days of the month of April of each year: *Provided*, That

Tax of 2½ cents per pound, after Sept. 1, 1867, on that produced in the United States.

on and after the first day of September, eighteen hundred and sixty-seven, a tax of two and one-half cents per pound only shall be levied, collected, and paid on any cotton produced within the United States.

Approved, March 2, 1867.

[15 Stat. L., p. 34.]

AN ACT To provide for the exemption of cotton from internal tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all cotton grown in the United States after the year 1867 shall be exempt from internal tax; and cotton imported from foreign countries on and after November first, eighteen hundred and sixty-eight, shall be exempt from duty.

Approved, February 3, 1868.

NOTE.—The cotton tax levied by the foregoing acts of Congress was entirely under the control of the Commissioner of Internal Revenue.

Statement showing the sum of money realized to the Government under the various acts.

1863.....	\$351,311.48
1864.....	1,268,412.56
1865.....	1,772,983.48
1866.....	18,409,654.90
1867.....	23,769,078.80
1868.....	22,500,947.77
Total.....	68,072,388.99

The tax in all cases being imposed on the cotton, and required to be paid by the producer, owner, or holder, as the case might be, and being a lien on the cotton from the day of assessment until the same was paid, the collection of these taxes was often and largely made in States other than those in which the cotton was grown. Returns of collections from cotton were made from no less than twenty-six States, many of them States which produced no cotton, though the returns show that most of the tax was collected in the cotton-producing States.

The following is a list of the States in which taxes on cotton were collected, and the several amounts collected in each, to wit:

In Alabama.....	\$10,388,072.10	In Mississippi.....	\$8,742,995.93
In Arkansas.....	2,555,638.43	In Missouri.....	592,098.36
In California.....	430.04	In New Jersey.....	3,656.42
In Connecticut.....	193.64	In New York.....	867,942.68
In Florida.....	918,944.98	In North Carolina.....	1,959,704.87
In Georgia.....	11,897,094.98	In Ohio.....	447,127.12
In Illinois.....	379,144.42	In Pennsylvania.....	78,535.06
In Indiana.....	92,727.22	In Rhode Island.....	2,424.73
In Kansas.....	286.15	In South Carolina.....	4,172,420.16
In Kentucky.....	553,327.45	In Tennessee.....	7,873,460.71
In Louisiana.....	10,098,501.00	In Texas.....	5,502,401.24
In Maryland.....	51,349.52	In Utah.....	1,375.34
In Massachusetts.....	66,679.30	In Virginia.....	825,856.87

Of the 26 States enumerated above, and in which portions of the cotton tax were collected, 15 are not known as cotton-growing States, and none of the cotton on which taxes were collected was produced in those States, if we except, perhaps, two or three States, which, during the war, might have grown a very small quantity of an inferior article, as, for instance, the States of Illinois, Missouri, and Kentucky. The taxes collected in those States were on cotton which had been brought into the same from the insurrectionary States before any tax had been collected on it, and were assessed on the cotton in the hands of the owner, purchaser, or holder, according to the terms of the statute.

NOTE.—An impression is abroad that the Supreme Court of the United States has pronounced an opinion on the constitutionality of the cotton tax. This is a mistake. There was a case before the court, argued in an early year after the war, in which the constitutionality of the cotton tax was raised. There were but 8 judges on the bench. They were equally divided on the question, and therefore no decision was made.

TEXAS, DEPREDATIONS COMMITTED BY INDIANS ON THE FRONTIER OF, TO BE INVESTIGATED.

[[17 Stat. L., p. 395.]

JOINT RESOLUTION Appointing commissioners to inquire into depredations on the frontiers of the State of Texas.

Whereas there are complaints of many depredations having been committed for several years past upon the frontiers of the State of Texas, by bands of Indians and Mexicans who crossed the Rio Grande river into the State of Texas, murdering the inhabitants or carrying them into captivity, and destroying or carrying away the property of the citizens of said State; as also that bands of Indians have committed and continue to commit like depredations on the property, lives, and liberty of the citizens along the northern and northwestern frontiers of said State: Therefore,

Preamble.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and he is hereby, authorized and empowered to appoint three persons to act as commissioners to inquire into the extent and character of said depredations, by whom committed, their residence, or country inhabited by them, the persons murdered or carried into captivity, the character and value of the property destroyed or carried away, from what portions of said State, and to whom the same belonged.

Commissioners to be appointed to inquire into depredations committed by Indians, &c., upon frontiers of Texas;

SEC. 2. That it shall be the duty of said commissioners, or a majority of them, as soon as practicable, to proceed to the frontiers of said State and take the testimony, under oath, of such witnesses as may appear before them, after having given notice for ten days previous, by publication in the nearest newspaper, of the time and place

to proceed to the frontiers, and after notice take testimony;

of their meeting, of all such depredations, when, where, by, and upon whom committed, and shall make up and transmit to the President full reports of their said investigations.

Commissioners' pay and expenses.

SEC. 3. That said commissioners shall be entitled to and receive as compensation for their services the sum of ten dollars per day each, and their travelling expenses to each, for and during the time they shall be engaged in said service; and the sum of six thousand dollars, or so much thereof as may be necessary, be, and the same is hereby, appropriated, to pay the expenses of said investigation and said commissioners.

Appropriation.
See 1873, Ch. 20.
Post, p. 406.

Approved, May 7, 1872.

NOTE.—This commission was known as the "Robb Commission," or the Texas Frontier Commission. (Report of Library of the State Department, 1872, 63 pages. See House Document No. 257, Forty-third Congress, first session.)

[33 Stat. L., p. 1224.]

[Extract from an act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1905, and for other purposes.]

Texas.
Investigating
services of volun-
teers, etc.

STATE OF TEXAS: The Secretary of War is hereby directed to inquire, and report to Congress for its consideration, what sum or sums of money were actually expended by the State of Texas during the period of time between February twenty-eighth, eighteen hundred and fifty-five, and June twenty-first, eighteen hundred and sixty, in payment of State volunteers or rangers called into service by authority of the governor of Texas, in defense of the frontier of that State against Mexican marauders and Indian depredations, for which reimbursement has not been made out of the Treasury of the United States.

Approved, March 3, 1905.

NOTE.—In compliance with this provision of law the Secretary of War made an investigation with regard to the subject of the legislation in question. The investigation was made by the Military Secretary of the Army, by direction of the Secretary of War.

The Military Secretary reported as follows:

* * * * *

"It appears from the foregoing state appropriations and statements of accounts that the total amount expended by Texas between February 28, 1855, and June 21, 1860, on account of the volunteers and rangers in question was \$375,418.94. If the payments on accounts of these state troops made after June 21, 1860, from appropriations made before that date are included, the amount will be increased to \$396,814.89. No evidence has been found showing that the State of Texas was reimbursed out of the Treasury of the United States for any of the expenditures included in that amount."

Respectfully submitted.

F. C. AINSWORTH,
The Military Secretary.

WAR DEPARTMENT,
THE MILITARY SECRETARY'S OFFICE,
January 27, 1906.

[34 Stat. L., p. 645.]

[Extract from an act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1906.]

PAYMENT TO TEXAS: To reimburse to the State of ^{Texas.} Texas, in full settlement of all claims of any nature what-^{Reimburse-}ment.
 ever on account of moneys actually expended by that State during the period of time between February twenty-eighth, eighteen hundred and fifty-five, and June twenty-first, eighteen hundred and sixty, in payment of state volunteers or rangers called into service by authority of the governor of Texas, in defense of the frontier of that State against Mexican marauders and Indian depredations, for which reimbursement has not been made out of the Treasury of the United States, as ascertained under the act of Congress approved March third, nineteen hundred and five, and certified in Senate Document Numbered One hundred and sixty-nine of this session, three hundred and seventy-five thousand four hundred and eighteen dollars and ninety-four cents.

Approved, June 30, 1906.

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